

### **Appropriations—Expenditures—Claims.**

An unused balance of a specific appropriation for one fiscal year may be carried over and applied upon the appropriation for the succeeding year.

A specific appropriation for one fiscal year may be drawn upon to pay claims incurred during the fiscal year preceding the one for which the appropriation is made.

When a specific appropriation of money from the general fund for a designated purpose has been exhausted, no authority exists for resorting to any other appropriation for the purpose of paying claims presented under the authority of the original appropriation.

George P. Porter, Esq.,  
State Auditor,  
Helena, Montana.

My dear Mr. Porter:

You have requested my interpretation of certain appropriation bills enacted by the Extraordinary Session of the Eighteenth Legislative Assembly.

Briefly stated, the legal questions presented by your letter may be thus summarized:

1. Under House Bill No. 6, Acts of above Session, may an unused balance of a specific appropriation for the fiscal year of 1923-1924 be carried over and applied upon the appropriation for the succeeding year 1924-1925?
2. Under House Bill No. 9, supra, may the converse be done, and a portion of the specific appropriation made for the fiscal year of 1924-1925 be drawn upon and used in payment of claims incurred during the fiscal year of 1923-1924?

3. Upon the exhaustion of this appropriation of money made by House Bill No. 8, supra, from the general fund for a specific purpose, from what appropriation account may money be drawn in excess of the amount originally appropriated?

Section 304, R. C. M. 1921, provides in part as follows:

“any unexpended balance in any specific appropriation may be used for either of said years for which such appropriation has been made.”

Under the authority of this section, the first two inquiries above stated must be answered in the affirmative, unless there is some provision inconsistent therewith in the appropriation bills above referred to. I find no such provision in either of said bills.

Section 2 of House Bill No. 6 contains a proviso, the meaning and intent of which is obscure, but an analysis of the same discloses nothing inconsistent with the above quoted provision of Section 304, supra. The only portion of the proviso in House Bill No. 6 which is pertinent to the present inquiry is the following:

“The amounts appropriated by the foregoing sections of this Act are hereby declared to be the maximum amounts which may be expended by each institution hereinabove specified for all purposes and from all funds during the fiscal years ending June 30th, 1924, and June 30th, 1925.”

It will be observed that the Legislature used the words **fiscal years**. It did not say during **each fiscal year**. The purpose of this language is, doubtless, to prohibit the incurring of any expense during the biennium in excess of the total appropriation, and to prevent the allowance of deficiency claims in excess of the total appropriation.

House Bill No. 9, supra, does not contain any provision inconsistent with the language of Section 304.

Answering the third inquiry, it is my opinion that when a specific appropriation of money from the general fund for a designated purpose has been exhausted, no authority of law exists for resorting to any other appropriation for the purpose of paying claims presented under authority of the original appropriation.

This principle applies equally to the appropriation made by House Bill No. 8 for the construction of a children's pavilion at the State Tuberculosis Sanitarium as to any other appropriation of money for a specific purpose.

Very truly yours,

L. A. FOOT,  
Attorney General.